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Case 8:18-bk-11756-TA

through their undersigned counsel, and moves this Court for an Order:

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Finding that the non-residential real property leases identified on Exhibit A A. (collectively, the "Leases") appended to the Declaration of Justin Ha ("Ha Declaration") were terminated on the date that the respective properties were abandoned and surrendered to the lessors;

COMES NOW THE DEBTOR HEAVENLY COUTURE, INC. ("Debtor"), by and

- B. To the extent the Leases were not terminated pre-petition, deeming the Leases rejected nunc pro tunc as of the filing of the voluntary petition;
- C. Approving the following expedited procedure for the rejection of other leases and executory contracts ("Contract"): The Debtor shall be authorized to serve a Contracts rejection notice on any party to the respective Contract, counsel for the Official Committee of Unsecured Creditors ("Committee"), if any, or if no counsel has been retained by the Committee, on the Committee, and parties requesting special notice, advising said parties of the Debtor's intent to reject a Contract as of a date fixed not earlier than five (5) days after the date the notice is served (the "Rejection Date"). This notice shall be served on the respective contracting party via an overnight mail service, facsimile or e-mail. If the respective contracting party objects to the Debtor's rejection of the respective Contract, such party shall so advise the Debtor, in writing, via telecopy, within five (5) days after the Rejection Date, and the Debtor shall set a hearing on the rejection of the respective Contract.

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Notwithstanding any rules or procedures to the contrary, the Debtor shall be authorized to set a hearing on the rejection of the Contract on not less than 10 days' notice to the above parties. The Debtor shall file its rejection motion not later than ten days before the hearing date, and serve a copy of such motion on the respective contracting party and counsel for the Committee (or Committee if counsel has not been retained) via telecopy or personal service, on such date (other parties by mail). The contracting party's response, if any, shall be filed five (5) days before the hearing, and shall be served on the Debtor and counsel for the Committee (or Committee if no counsel has been retained) via telecopy or personal service, on such date. Any reply by the Debtor shall be filed, and served via telecopy or personal service, not later than three (3) days before the hearing. If the motion is granted, the Contract rejection shall be effective as of the Rejection Date set in the original notice to the contracting party; and

D. Such further relief as the Court deems just and proper.

IF YOU DO NOT OPPOSE THE RELIEF REQUESTED BY THE MOTION, YOU NEED TAKE NO FURTHER ACTION. HOWEVER, IF YOU OBJECT TO THE RELIEF REQUESTED BY THE MOTION, PURSUANT TO LOCAL BANKRUPTCY RULE 9013-1, OBJECTIONS MUST BE FILED WITH THE COURT WITHIN FOURTEEN (14) DAYS OF THE DATE OF SERVICE OF THE MOTION. YOU MUST FILE YOUR OBJECTION AND REQUEST FOR A HEARING WITH THE CLERK OF THE UNITED STATES BANKRUPTCY COURT, LOCATED AT 411 WEST FOURTH STREET, SANTA ANA, CA 92701. YOU MUST SERVE A COPY OF YOUR OBJECTION TO THE MOTION, AND

REQUEST FOR A HEARING, UPON THE DEBTOR'S PROPOSED COUNSEL AT THE 2 MAILING ADDRESS INDICATED IN THE UPPER LEFT CORNER OF THE FIRST PAGE 3 OF THE MOTION, AND UPON THE OFFICE OF THE UNITED STATES TRUSTEE 4 LOCATED AT 411 WEST FOURTH STREET, ROOM 7160, SANTA ANA, CA 92701. 5 UPON ANY RECEIPT OF A WRITTEN OBJECTION AND REQUEST FOR A HEARING, 6 THE DEBTOR'S PROPOSED COUNSEL WILL OBTAIN A HEARING DATE ON THE 7 MOTION AND GIVE APPROPRIATE NOTICE THEREOF. ANY FAILURE TO TIMELY 8 FILE AND SERVE AN OBJECTION TO THE MOTION MAY RESULT IN ANY SUCH 9 OBJECTION BEING WAIVED. 10 This motion is based upon these moving papers, the accompanying Memorandum of 11 12 Points and Authorities, the Declaration of Justin Ha, and any evidence that may be presented to 13 the Court at or prior to the hearing on the Motion. 14 WHEREFORE, the Debtor respectfully requests that the Court enter an order 15 granting the relief requested, as well as such further relief as the Court deems just and proper. 16 17 18 Dated this 4 June 2018. 19 20 M Jones and Associates Attorneys for Debtor 21 22 /s/ Michael Jones 23 Michael Jones 24 25 26 27 28

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Doc 27

Main Document

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FACTUAL BACKGROUND

1. HEAVENLY COUTURE, INC. ("Debtor") filed a petition for relief under Chapter 11 of the Bankruptcy Code on 5/14/2018, Case No. 8:18-bk-11756-TA ("Bankruptcy Case").

MEMORANDUM OF POINTS AND AUTHORITIES

- 2. The Debtor opened in 2006 as single retail location in Laguna Beach, California, selling women's clothing. The debtor had discovered that having a high foot traffic resulted in a retail model that worked well. Based on the success of that store, the Debtor determined that its retail concept was a viable theme and expanded into other retail locations. By 2016, the Debtor had grown into more than 30 retail locations, located in California, Texas, and Florida.
- 3. In its expansion efforts, the Debtor located its retail locations in tourist areas and other locations with high amounts of foot traffic. The business model of the Debtor was such that the retail space commanded high rent, which ultimately became unsustainable for the Debtor. By Summer of 2017, approximately half of the Debtor's stores were operating at a negative cash flow, or barely breaking even. The profits from the cash-flow positive stores were drained to support the struggling locations.
- 4. Over the past six months, store sales dropped dramatically. The Debtor attributes much of the loss in sales volume to a general industry wide shift in consumer shopping, preferences to online shopping as opposed in store retail shopping, and intense competition among remaining "traditional" retailers. Costs related to the Debtor's past expansion efforts, combined with the decreased sales, created serious liquidity problems, thus prompting the Debtor's Chapter 11 filing.

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5. The Debtor believes that by shedding the retail locations that are cash-flow negative, and focusing on the stores that are thriving, an effective reorganization is possible that will benefit all the creditors. The Debtor anticipates a Chapter 11 Plan that will assume various leases, reject other leases, and consolidate its operation into only those locations that are profitable. The end result will be that creditors will be paid more than in a Chapter 7 liquidation, and the Debtor will continue to operate into the foreseeable future.

6. The Debtor recently owned and operated an aggregate of approximately 30 retail clothing stores throughout the United States. Based on the unprofitability of many of these stores, in its efforts to restructure and reorganize its operations, prior to the petition date, the Debtor closed down several of these stores, largely outside the State of California, abandoning the premises and return possession to the respective lessors. The Debtor seeks an order finding that the Leases were terminated pre-petition, and out of an abundance of precaution, reject such Leases, to the extent the Debtor has an interest in such Leases, effective on the petition date.

ARGUMENT II.

- THE BANKRUPTCY CODE ACCORDS SIGNIFICANT DEFERENCE TO THE DEBTOR'S DECISION TO REJECT OR ASSUME A PREPETITION **CONTRACT**
- 7. Section 365 of the Bankruptcy Code authorizes a trustee and, therefore, a debtor-in possession, subject to court approval, to reject any executory contract or unexpired lease of the debtor. Bankruptcy Code section 365 states in pertinent part:
 - (a) Except as provided in sections 765 and 766 of this title and in subsections (b), (c), and (d) of this section, the trustee, subject to the

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court's approval, may assume or reject any executory contract or unexpired lease of the debtor.

11 U.S.C. § 365(a).

- 8. Rejection of an executory contract or unexpired lease is appropriate when the best interests of the estate and its creditors will be served by such rejection, because the contract or lease is a burden on the estate. See In re Robert Helms Constr., 110 F.3d 1470, 1474 (9th Cir. 1997). In examining whether rejection is appropriate in a given case, courts typically inquire whether or not the proposed rejection is within the sound "business judgment" of the trustee or debtor in possession. See In re Orion Pictures Corp., 4 F.3d 1095, 1099 (2d Cir. 1993), cert. denied, 114 S.Ct. 1418 (1994); In re Lubrizol Enters., 756 F.2d 1043 (4th Cir. 1985) cert. denied, 475 U.S. 1057 (1986); In re Huang, 23 B.R. 798, 800 (B.A.P. 9th Cir. 1982); In re Minges, 602 F.2d 38, 43 (3d Cir. 1979).
- 9. The "business judgment" test provides a flexible standard for determining whether a debtor may reject an executory contract or unexpired lease. Courts addressing the question of whether rejection would be advantageous to the estate must start with the proposition that the debtor's decision is to be accorded the deference mandated by the sound business-judgment rule as generally applied by courts to discretionary actions or decisions of corporate directors. Lubrizol Enters., 756 F.2d at 1045. As stated by the Fourth Circuit:

As generally formulated and applied in corporate litigation, the rule is that courts should defer to--should not interfere with--decisions of corporate directors upon matters entrusted to their business judgment except upon a finding of bad faith or gross abuse of their "business discretion." Transposed to the bankruptcy context, the rule as applied to a bankrupt's decision to reject an executory contract

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because of perceived business advantage requires that the decision be accepted by courts unless it is shown that the bankrupt's decision was one taken in bad faith or in gross abuse of the bankrupt's retained business discretion.

In bankruptcy litigation the issue is of course first presented for judicial determination when a debtor, having decided that rejection will be beneficial within contemplation of § 365(a), moves for approval of the rejection. The issue thereby presented for first instance judicial determination by the bankruptcy court is whether the decision of the debtor that rejection will be advantageous is so manifestly unreasonable that it could not be based on sound business judgment, but only on bad faith, or whim or caprice. That issue is one of fact to be decided as such by the bankruptcy court by the normal processes of fact adjudication. And the resulting fact determination by the bankruptcy court is perforce then reviewable up the line under the clearly erroneous standard.

Id. at 1046-1047; see also In re Thinking Machines Corp., 182 B.R. 365, 368 (D.Mass. 1995) ("The application of the business judgment rule to requests for approval, and the high degree of deference usually afforded purely economic decisions of trustees, makes court refusal unlikely, or at least sufficiently remote to impose the slight burden of uncertainty upon the lessor."); In re Bullet Jet Charter, Inc., 177 B.R. 593, 601 (Bankr. N.D.I11. 1995) ("[B]ankruptcy judge should have a deferential view of the debtor's business judgment."); In re G Survivor Corp., 171 B.R. 755, 757 (Bankr. S.D.N.Y. 1994) ("Generally, absent a showing of bad faith, or an abuse of business discretion, the debtor's business judgment will not be altered.").

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B. A SOUND BASIS EXISTS FOR THE REJECTION OF THE LEASES

- 10. The stores operating under the Leases reflected on Exhibit B were losing money. In its efforts to improve its profitability and reorganize its operations, the Debtor shut down those stores and vacated the premises pre-petition, including delivering possession to the respective landlords. Accordingly, these Leases terminated pre-petition by agreement of the parties or by operation of law based on the performance by the respective stores operating under the Leases. As a result, the Debtor vacated the premises related to the Leases prior to the Petition Date, as reflected in Exhibit B attached to the Justin Ha Declaration.
- 11. Based on the foregoing, the rejection of the Leases are critically important. Since rents accruing after the Petition Date could be argued to be entitled to administrative priority, the Debtor must immediately reject all unprofitable and burdensome leases to reduce exposure of the accrual of administrative liability against the estate.

THE LEASES SHOULD BE DEEMED REJECTED AS OF THE C. PETITION DATE AT THE LATEST

- 12. Bankruptcy courts may approve retroactively the rejection of an executory contract and the retroactive date may even be earlier than the date on which the non-debtor executory contract retakes possession. See In re At Home Corporation, 392 F.3d 1064 (9th Cir. 2004).
- 13. In this case, circumstances warrant rejection of the leases as of the Petition Date, at the latest, or more appropriately the date in which the leased property was surrendered to the landlord as shown in Exhibit B. The Debtor terminated the Leases prior to the Petition Date. The Debtor abandoned pre-petition the premises for each of the Leases, including delivering the possession of the properties to the lessors, and advised the lessors of such abandonment. In order to ensure that administrative expenses do not accrue under the Leases, it is imperative that

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the effective date of the rejection of the Leases be fixed as early as possible to minimize the estate's liability for administrative rent.

- While there is no precise formula used to determine whether equities warrant 14. retroactive rejection, some factors that courts have applied have been the timing of vacating of premises and turnover of keys, whether debtor provided landlord with unequivocal notice of rejection, timeliness of filing of motion to reject, and motivation of landlord objecting to such retroactivity. See, e.g., In re At Home Corp., 392 F.3d at 1070-71. As discussed below, the effective date of the rejection of the leases should be date of the petition at the latest, or the actual date of the surrender of the property to the lessor, whichever is earlier, as the Debtor vacated premises and gave unequivocal notice of the termination to the landlords.
- 15. Here, the Debtor -- who filed this Motion relatively promptly after the Petition Date vacated the premises and gave unequivocal notice of the termination to the landlords prior to the Petition Date. The landlords have had notice and complete control and possession over the premises to allow them to, among other things, show and lease the respective properties.
- 16. Clearly, there is no benefit of the landlords that could outweigh the benefit inuring to the estates for the proposed timeliness of the rejection. Based on the foregoing, the Leases should be deemed rejected as of actual surrender date of the premises, or the date of the bankruptcy petition, whichever is earlier.

THE COURT SHOULD AUTHORIZE THE PROPOSED CONTRACT D. REJECTION PROCEDURES

17. Courts may authorize the approval of contract rejection procedures that allow debtors to reject contracts without a hearing after providing contracting parties with notice of such rejection and an opportunity to object. See, e.g., In re Worldcom, Inc., 304 B.R. 611 (Bankr.

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S.D.N.Y. 2004) (court authorized rejection procedures that provided for effective rejection after the lapse of ten days notice to landlords without objection); *In re Ames Department Stores, Inc.*, 306 B.R. 43 (Bankr. S.D.N.Y. 2004) (court authorized similar ten day rejection procedures); *In re Enron Corp.*, *et al.*, 2002 WL 32155255 (Bankr. S.D.N.Y. 2002) (court authorized similar ten day rejection procedures).

18. In this case, in an effort to minimize expense and the burden on the court, the Debtor seeks the Court's approval to authorize the contract rejection procedures proposed herein, which the Debtor believes is in the best interests of the estates. Based on the Court's authority, coupled with the administrative efficiency that would result from the relief sought herein, the Court should authorize the proposed contract rejection procedures.

III. SUPPORTING DECLARATION

19. A declaration of Justin Ha in support of this motion is attached hereto as Exhibit A, and is incorporated by reference.

IV. CONCLUSION

Based on the foregoing, the Debtor respectfully request that the Court enter an order granting the relief requested herein, and granting to the Debtor such other and further relief as is just and appropriate under the circumstances of this case.

(Signature on following page)

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3	Dated this 4 June 201	8.	
4			
5		M Jones and Associates	
6		Attorneys for Debtor	
7		/s/ Michael Jones	
8		Michael Jones	
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EXHIBIT A

Declaration of Justin Ha

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DECLARATION OF JUSTIN HA

I, Justin Ha, being duly sworn, state as follows:

- 1. I am over 18 years of age. I have personal knowledge of the facts herein and would and could competently testify, if called upon to do so, to each of the following facts based upon my own personal knowledge, and/or information and belief if so stated.
- 2. I am the President of the Debtor in the bankruptcy case *In re Heavenly Couture*, *Inc.*, Central District of California, case number 8:18-bk-11756-TA ("Bankruptcy Case").
- 3. Heavenly Couture, Inc., (hereinafter the "Debtor") opened in 2006 as single retail location in Laguna Beach, California, selling women's clothing. The Debtor had discovered that having a high foot traffic resulted in a retail model that worked well. Based on the success of that store, the Debtor determined that its retail concept was a viable theme and expanded into other retail locations. By 2016, the Debtor had grown into more than 30 retail locations, located in California, Texas, and Florida.
- 4. In its expansion efforts, the Debtor located its retail locations in tourist areas and other locations with high amounts of foot traffic. The business model of the Debtor was such that the retail space commanded high rent, which ultimately became unsustainable for the Debtor. By Summer of 2017, approximately half of the Debtor's stores were operating at a negative cash flow, or barely breaking even. The profits from the cash-flow positive stores were drained to support the struggling locations.
- 5. Over the past six months, store sales dropped dramatically. The Debtor attributes much of the loss in sales volume to a general industry wide shift in consumer shopping, preferences to online shopping as opposed in store retail shopping, and intense competition among

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remaining "traditional" retailers. Costs related to the Debtor's past expansion efforts, combined with the decreased sales, created serious liquidity problems, thus prompting the Debtor's Chapter 11 filing.

- 6. The Debtor believes that by shedding the retail locations that are cash-flow negative, and focusing on the stores that are thriving, an effective reorganization is possible that will benefit all the creditors. The Debtor anticipates a Chapter 11 Plan that will assume various leases, reject other leases, and consolidate its operation into only those locations that are profitable. The end result will be that creditors will be paid more than in a Chapter 7 liquidation, and the Debtor will continue to operate into the foreseeable future.
- 7. The Debtor recently owned and operated an aggregate of approximately 30 retail clothing stores throughout the United States. Based on the unprofitability of many of these stores, in its efforts to restructure and reorganize its operations, prior to the petition date, the Debtor closed down several of these stores, largely outside the State of California, abandoning the premises and return possession to the respective lessors. The Debtor seeks an order finding that the Leases were terminated pre-petition on the dates set forth on Exhibit B, and out of an abundance of precaution, reject such Leases, to the extent the Debtor has an interest in such Leases, effective on the petition date.
- 8. Attached to the Debtor's Motion as Exhibit B is a list of those leases which the Debtor seeks to reject, effective as as of actual surrender date of the premises, or the date of the bankruptcy petition, whichever is earlier.

(Signature on following page)

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I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct. This declaration was executed at Santa Ana, California on the date below stated.

Dated this June 1, 2018,

Justin Ha

Debtor's Designation of Location	Street Address	City	State	Zip	Lessor
BERKELEY	2315 TELEGRAPH AVENUE	BERKELEY	CA	94704	RGSF Granada Building LLC 150 Post Street, Suite 320 San Francisco, CA 94108
BRENTWOOD	11724 BARRINGTON COURT	LOS ANGELES	CA	90049	Gorbrand Lafayette LLC c/o Domino Realty 9990 Santa Monica Blvd. Beverly Hills, CA 90212
*BURLINGAME	1217 BURLINGAME AVE	BURLINGAME	CA	94010	Green Banker LLC 398 Primrose Road Burlingame, CA 94010
HUNTINGTON BEACH WAREHOUSE	5355 Production Drive	Huntington Beach	CA	92649	International Delivery Solutions, LLC P.O. Box 420 Oak Creek, WI 53154
KEY WEST 513 DUVAL	513 Duval	Key West	Florida	33040	230 East 7th Street Associates c/o The Cohen's Organization 45 NW 21st Street Miami , FL 33127
KEY WEST 330 DUVAL	330 Duval	Key West	Florida	33040	Colonial Suites, Inc. 45 NW 21st Street Miami , FL 33127
KEY WEST FRONT STREET	300 Front Street	Key West	Florida	33040	230 East 7th Street Associates c/o The Cohen's Organization 45 NW 21st Street Miami , FL 33127
PASADENA	36 East Colorado	Pasadena	CA	91101	34 East Colorado LLC 16367 Colegio Drive Hacienda Heights, CA 91745

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Debtor's Designation of Location	Street Address	City	State	Zip	Lessor
*REDONDO BEACH	1723 SOUTH CATALINA AVENUE	REDONDO BEACH	CA	90277	FM Catalina LLC 1559 S. Sepulveda Blvd. Los Angeles, CA 90025
WESTWOOD	1065 BROXTON AVENUE	LOS ANGELES	CA	90024	Westwood Partners, LLC c/o Domino Realty 9990 Santa Monica Blvd. Beverly Hills, CA 90212

PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is: 505 N Tustin Ave, Ste 105
Santa Ana, CA 92705

A true and correct copy of the foregoing document entitled (*specify*): MOTION FOR ORDER AUTHORIZING: (1) REJECTION OF CERTAIN UNEXPIRED LEASES; AND (2) LEASE REJECTION PROCEDURES; MEMORANDUM OF POINTS AND AUTHORITIES; AND DECLARATION OF JUSTIN HA SUPPORT THEREOF will be served or was served (a) on the judge in chambers in the form and manner required by LBR 5005-2(d); and (b) in the manner stated below:

	005-2(d); and (b) in the manner stated below	:			
the foregoing document will be CM/ECF docket for this bankrup	served by the court via NEF and hyperlink to	IG (NEF): Pursuant to controlling General Orders and LBR, the document. On 4 June 2018, I checked the mined that the following persons are on the Electronic Mail			
	\boxtimes	Service information continued on attached page			
proceeding by placing a true an	the following persons and/or entities at the la d correct copy thereof in a sealed envelope i	st known addresses in this bankruptcy case or adversary n the United States mail, first class, postage prepaid, and ailing to the judge <u>will be completed</u> no later than 24 hours			
	\boxtimes	Service information continued on attached page			
3. SERVED BY PERSONAL DELIVERY, OVERNIGHT MAIL, FACSIMILE TRANSMISSION OR EMAIL (state method for each person or entity served): Pursuant to F.R.Civ.P. 5 and/or controlling LBR, on 4 June 2018, I served the following persons and/or entities by personal delivery, overnight mail service, or (for those who consented in writing to such service method), by facsimile transmission and/or email as follows. Listing the judge here constitutes a declaration that personal delivery on, or overnight mail to, the judge will be completed no later than 24 hours after the document is filed.					
Hon. Theodor Albert by chambers dropbox per local rules.					
		Service information continued on attached page			
I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.					
4 June 2018 Mic	hael Jones	/s/ Michael Jones			
Date Prin	nted Name	Signature			

This form is mandatory. It has been approved for use by the United States Bankruptcy Court for the Central District of California.

ECF Mailing List

- Michael J Hauser michael.hauser@usdoj.gov
- **Michael Jones** mike@mjthelawyer.com, 2651971420@filings.docketbird.com
- Douglas A Plazak dplazak@rhlaw.com
- Sara Tidd sara@mjonesandassociates.com, michaeljonesmyecfmail@gmail.com
- United States Trustee (SA) ustpregion16.sa.ecf@usdoj.gov

RGSF Granada Building LLC 150 Post Street, Suite 320 San Francisco, CA 94108 Colonial Suites, Inc. 45 NW 21st Street Miami , FL 33127

Gorbrand Lafayette LLC c/o Domino Realty 9990 Santa Monica Blvd. Beverly Hills, CA 90212 230 East 7th Street Associates c/o The Cohen's Organization 45 NW 21st Street Miami, FL 33127

Green Banker LLC 398 Primrose Road Burlingame, CA 94010 34 East Colorado LLC 16367 Colegio Drive Hacienda Heights, CA 91745

International Delivery Solutions, LLC P.O. Box 420 Oak Creek, WI 53154 FM Catalina LLC 1559 S. Sepulveda Blvd. Los Angeles, CA 90025

230 East 7th Street Associates c/o The Cohen's Organization 45 NW 21st Street Miami , FL 33127

Westwood Partners, LLC c/o Domino Realty 9990 Santa Monica Blvd. Beverly Hills, CA 90212 Label Matrix for Case 8:18-bk-11756-TA Case 8:18-bk-11756-TA Central District of California Santa Ana Mon Jun 4 16:52:14 PDT 2018

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411 West Fourth Street, Suite 2030, Santa Ana, CA 92701-4500

Desc

200 Main Street LLC Attn. Robert Koury 200 Main Street, Ste 206 Huntington Beach, CA 92648-8123

230 East 7th Street Associates c/o The Cohen's Organization Miami, FL 33127

34 East Colorado LLC 16367 Colegio Drive Hacienda Heights, CA 91745-4220

2.7 August Apparel

3775 Broadway Place

Los Angeles, CA 90007-4429

Access Headwear 13758 Amarillo Ave. Chino, CA 91710-7038 Allen C. Weiss 205 N. Stephanie Street, #189 Henderson, NV 89074-8115

American Comm. Equities LLC 22917 Pacific Coast Hwy, Ste 300 Malibu, CA 90265-6415

American Express Customer Care PO Box 901535 El Paso, TX 79998-1535

American Express World Financial Center 200 Vesey Street New York, NY 10285-1000

American Express National Bank c/o Becket and Lee LLP PO Box 3001 Malvern PA 19355-0701

Ana Accessories/Girly Accessories 940 Crocker Street, #101 Los Angeles, CA 90021-2289

Andrea Bijoux 1001 S. Crocker Street, Unit #08 Los Angeles, CA 90021-2050

Annabelle 800 E. 12th Street, # 133 Los Angeles, CA 90021-2244

Article Third Trust c/o Mr. Allan Scherer 232 West Indies Drive Palm Beach, FL 33480-3409 Audrey 3+1 1100 S. San Pedro N-07 Los Angeles, CA 90015-2355

Avital 1145 S. Wall Street, # A Los Angeles, CA 90015-4425

Banjul Inc. 1001 S. Towne Ave., Suite 109 Los Angeles, CA 90021-2089

Basix of America LLC 2778 NW 31st Avenue Lauderdale Lakes, FL 33311-2034

Bay Cities Refuse 2525 Garden Tract Road Richmond, CA 94801-1005 Be Cool Manufacture 1016 S. Towne Ave #116 Los Angeles, CA 90021-2098 Bear Dance 807 E. 12th Street #117 Los Angeles, CA 90021-2174

Bella & Company 810 E. Pico Blvd., Suite 303 Los Angeles, CA 90021-2381

Brandon Off Price 1418 S Main Street Los Angeles, CA 90015-2502 C. Luce 1016 S. Towne Ave. #108 Los Angeles, CA 90021-2078

California State Board of Equilization P.O. Box 25111 Santa Ana, CA 92799-5111

California State Board of Equilization P.O. Box 942879 Sacramento, CA 94279-0001

Celebrity Pink 792 E. 12th Street Los Angeles, CA 90021-2102

Case 8:18-bk-11756-TA Chloah 777 E. 10th St., # 105 Los Angeles, CA 90021-2083

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701 E. 60th Street N Sioux Falls, SD 57104-0493

Desc

City of Key West P.O. Box 1409 Key West, FL 33041-1409

City of Newport Beach P.O. Box 4923 Whittier, CA 90607-4923 City of Redondo Beach File 50671 Los Angeles, CA 90074-0671

City of Santa Barbara P.O. Box 1990 Santa Barbara, CA 93102-1990

Clothing by Frenzii d 905 S. Mateo Street, Unit C Los Angeles, CA 90021-1713

Colonial Suites, Inc. 45 NW 21st Miami, FL 33127-4928

Corner 123 1436 S. Main St. #7 Los Angeles, CA 90015-4412 County of Alameda, Wts. & Measures 224 West Winton Avenue, Room 184 Hayward, CA 94544-1215

Cozy Casual 800 E. 12th Street. STE #146 Los Angeles, CA 90021-2246

DH Investors LLC c/o Castle Companies 12885 Alcosta Blvd, Ste A San Ramon, CA 94583-1355

DPM Fragrance P.O. Box 6445 Carol Stream, IL 60197-6445 Dash Clothing 1384 Broadway #1209 New York, NY 10018-0510

Deborah LaShever 203 Market Street Santa Cruz, CA 95060-2928

Do & Be 1016 S. Towne Avenue, #101 Los Angeles, CA 90021-2078 Double Zero, Inc. 1015 S. Crocker St., #Q-28 Los Angeles, CA 90021-2065

Edge Realty Partners Austin LLC 515 Congress Avenue, Suite 2325 Austin, TX 78701-3559

Emory Park 1169 Crocker St Los Angeles, CA 90021-2013

Etophe Studios 1165 1/5 Crocker Street Los Angeles, CA 90021-2013

Eugene Muntean PO Box 213 Big Bear City, CA 92314-0213

Event 750-1 E. 12th St. Los Angeles, CA 90021-2186 FM Catalina, LLC 1559 S. Sepulveda Blvd. Los Angeles, CA 90025-3311

FRNCH 999 S. Meridian Avenue Alhambra, CA 91803-1250

FV Eyewear, Inc. 425 S. Los Angeles St., Unit C Los Angeles, CA 90013-1434

Fame Accessories 948 Crocker Street Los Angeles, CA 90021-2252

Fashion River Co. LTD. 499 Seventh Avenue, Floor 13S New York, NY 10018-6839

Fashion Stop 110 E. 15th Street Los Angeles, CA 90015-2513

Fashion Street 127 N. Stanley Drive Beverly Hills, CA 90211-2108 Fast Turn Wholesale 8:18-bk-11756-TA 17709 East Valley Blvd. City of Industry, CA 91744-5741

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1424 S. Main Street Los Angeles, CA 90015-2500

GRIT PS Asset Management 201 N. Palm Canyon Drive, Ste 250 Palm Springs, CA 92262-5561

Goldspark 1828 E 58th Place Los Angeles, CA 90001-1416 Gorbrand Lafayette LLC c/o Domino Realty 9990 Santa Monica Blvd. Beverly Hills, CA 90212-1607

Green Banker LLC 398 Primrose Rd Burlingame, CA 94010-4005

HYFVE 1015 S. Crocker Street, #Q-28 Los Angeles, CA 90021-2065

In & Out Fashion Wholesale 1413 S. Los Angeles Los Angeles, CA 90015-2518

Internal Revenue Service P.O. Box 7346 Philadelphia, PA 19101-7346

International Delivery Solutions LL PO Box 420 Oak Creek, WI 53154-0420

Jackson Lewis LLP 58 South Service Road, Suite 250 Melville, NY 11747-2342

James S Maslon 5517 Ocean Front Walk Marina Del Rey, CA 90292-7108 Jane Yoo 2 Sunrise Newport Coast, CA 92657-1653

Jiah Ha 2 Sunrise Newport Coast, CA 92657-1653

Joia Trading, Inc. 1020 South Crocker Street Los Angeles, CA 90021-2012 Jolie 1100 S. San Pedro St. #D3 Los Angeles, CA 90015-2346

Justin Ha 2 Sunrise Newport Coast, CA 92657-1653

KKGM, Inc. 2390 E. 48th St. Vernon, CA 90058-2026 Kang's Enterprises, Inc. 3107 S. Newton Street, #47 Torrance, CA 90505-6736

Kersh 107-8855 Laurel Street Vancouver, BC Canada, V6P 3V9

Killer Deals Inc. 1005 E. 14th Street Los Angeles, CA 90021-2211

Kinnear Davidson Investments 817 East Yanonali Street Santa Barbara, CA 93103-3243

Koeun Printing 11754-C Artesia Boulevard Artesia, CA 90701-3874

LST Investments 93 Rivo Alto Canal Long Beach, CA 90803-4040

Labijou dba Apparel Ave 1168 S. Crocker Street Los Angeles, CA 90021-2014 Le Lis 2939 Bandini Blvd. Vernon, CA 90058-4108

Lee, Hong. Degerman, Kang & Waimey 660 S. Figueroa Street, Suite 2300 Los Angeles, CA 90017-3440

Lime N Chili 1029 Towne Avenue Los Angeles, CA 90021-2053 Love Tree Fashion, Inc. 1053 S. Towne Avenue Los Angeles, CA 90021-2053

Case 8:18-bk-11756-TA Lulumari 754 E. 12th St., #2 Los Angeles, CA 90021-2102

Doc 27 Filed 06/04/18 Entered 06/04/18 17:10:52 lain Döcüment, rotes, 1774ge 26 of 28 Bay Shore, NY 11706-9171

727 E. Pico Blvd. #7 Los Angeles, CA 90021-2138

Desc

Millibon 777 E. 10th Street #110 Los Angeles, CA 90021-2083

Mod Ref 2078 Compton Ave. Los Angeles, CA 90011-1327 Monkey Ride Jeans 1001 Towne Avenue, # 111 Los Angeles, CA 90021-2089

Mustard Seed 1016 S. Towne Avenue, #119 Los Angeles, CA 90021-2098 Mx3 Ventures, LLC Attn. Sebastian Moshayedi 2505 W Coast Highway, Ste 201 Newport Beach, CA 92663-4750

My Style by Celia 120 E. 14th Street Los Angeles, CA 90015-4401

Naked Zebra 1132 S. Crocker Street Los Angeles, CA 90021-2014 Nevell Group Inc. c/o HPA Realty, Inc. 915 W Imperial Hwy, Ste 165 Brea, CA 92821-3809

Newbury Kustom 1015 Crocker Street, # Q-06 Los Angeles, CA 90021-2063

Nu Label dba Cotton Bleu 4383 Fruitland Ave. Vernon, CA 90058, CA 90058-3119

Olive Scent 1015 Crocker Street, R31 Los Angeles, CA 90021-2067 One Way Fashion Inc. 1506 S. Main St. Los Angeles, CA 90015-2504

P Neary LLC c/o Redtree Partners LP 1362 Pacific Avenue Santa Cruz, CA 95060-3932

Palm Corner Associates 121 S. Palm Canyon Drive, Ste 216 Palm Springs, CA 92262-6378

Paper Crane 2050 E. 51st Street Vernon, CA 90058, CA 90058-2819

Peach Love Cream California 1015 S. Crocker St. #Q17 Los Angeles, CA 90021-2064

Pink Martini Collection 2782A Dufferin Street Toronto, ON M6B 3R7 Canada

Potter's Pot 1015 S. Crocker Street, #Q-1 Los Angeles, CA 90021-2062

Precision Security 300 S. Lemon Crest Drive, Suite A Walnut, CA 91789-2668

Pref Bridge Works, LLC c/o Kidder Matthews 12230 El Camino Real, 4th Floor San Diego, CA 92130-2090

Protection One P.O. Box 219044 Kansas City, MO 64121-9044

Puzzles Enterprises 3022 S. Grand Avenue Los Angeles, CA 90007-3813

RGIS P.O. Box 77631 Detroit, MI 48277-0631 RGSF Granada Building, LLC 150 Post Street, Ste 320 San Francisco, CA 94108-4707

ROSA 1025 Prospect Limited Partners c/o Trigild 9339 Genesee Avenue, Ste 130 San Diego, CA 92121-2120

Realonomics Corporation 2816 East Coast Highway, Ste 1 Corona Del Mar, CA 92625-2235

Rick Franks Frank & Associates 128 Avenida Del Mar #2A San Clemente, CA 92672-4080 Riddle & Ross Trust Account 18-bk-11756-TA 1413 North Sepulveda Blvd Manhattan Beach, CA 90266-5184

Dac 27 Filed 06/04/18 Entered 06/04/18 17:10:52 Page 27 of 28 Los Angeles, CA 90015-2504

450 Barell Avenue Carlstadt, NJ 07072-2810

Desc

Secret Charm LLC 1433 E. Walnut Street Los Angeles, CA 90011-1314

Secret Charm, LLC 1433 Walnut St Los Angeles, CA 90011-1314

Select Clothing Co., Inc. 320 E. 18th Street Los Angeles, CA 90015-3622

Sensemill Inc. 1458 S. San Pedro Street, # L46 Los Angeles, CA 90015-3144

Shark Eyes Inc. 2110 East 25th Street Vernon, CA 90058-1126

Staples Bus Advntg P.O. Box 83689 Chicago, IL 60696-3689

Star of India, Inc. dba Angie P.O. Box 28330 Tempe, AZ 85285-8330

Storia 1015 Crocker St., Unit S-08 3rd Floor Los Angeles, CA 90021-2069

Sub-Zero Inc. 6003 Peninsular Avenue, #5 Key West, FL 33040-6017

Symeli Inc. 2648 Chico Ave., S El Monte, CA 91733-1617

TCEC 1016 S. Towne Ave. #108 Los Angeles, CA 90021-2078 Tasha, Inc. 1521 South Los Angeles Street #A Los Angeles, CA 90015-2520

The Colonnade on El Paseo, LP c/o Aflalo 333 S. Beverly drive, Ste 205 Beverly Hills, CA 90212-4304

The Hartford P.O. Box 660916 Dallas, TX 75266-0916

The Pack America 3848 Del Amo Blvd., Suite 322 Torrance, CA 90503-7713

Timing 2809 S. Santa Fe Avenue Vernon, CA 90058-1408

Tres Bien 1016 Towne Ave. #113 Los Angeles, CA 90021-2078 **Tresics** 5080 S. Alameda Street Vernon, CA 90058-2810

Ultimate Offprice 1615 East 15th Street Los Angeles, CA 90021-2713

United States Trustee (SA) 411 W Fourth St., Suite 7160 Santa Ana, CA 92701-4500

Veriship 10000 College Blvd., Suite 235 Overland Park, KS 66210-1473

Vertishop 2001 S. Santa Fe Avenue, Unit D Los Angeles, CA 90021-2950

Verty 777 E. 12th Street, #1-13 Los Angeles, CA 90021-2163 Viola 807 E. 12th Street #102 Los Angeles, CA 90021-2174

Warden Building- San Luis Obispo LP c/o Rossi Enterprises 750 Pisma Street San Luis Obispo, CA 93401-3922

Wasabi + Mint 1015 Crocker St., #S-15 Los Angeles, CA 90021-2070

Wells Fargo Bank, NA 420 Montgomery Street San Francisco, CA 94104-1298 Westminster Mall, Case 8:18-bk-11756-TA PO Box 809038 Chicago, IL 60680-9038

Filed 06/04/18 Entered 06/04/18 17:10:52 Page 28 of 28 9990 Santa Monica Blvd.

P.O. Box 1300 Riverside, CA 92502-1300

Desc

Michael Jones M Jones & Assoicates, PC 505 N Tustin Ave Ste 105 Santa Ana, CA 92705-3735 Sara Tidd M. Jones & Associates, PC 505 N. Tustin Ave., Suite 105 Santa Ana, CA 92705-3735

Beverly Hills, CA 90212-1607

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